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STATUTORY INSTRUMENTS

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**2015 No. 980**

**COMPANIES**

**PARTNERSHIP**

The Companies, Partnerships and Groups  
(Accounts and Reports) Regulations 2015

*Made* - - - - - *26th March 2015*

*Coming into force* *6th April 2015*

THE COMPANIES, PARTNERSHIPS AND GROUPS  
(ACCOUNTS AND REPORTS) REGULATIONS 2015

PART 1

Introduction

1. Citation and interpretation
2. Commencement and application
3. Disapplication of these Regulations to limited liability partnerships

PART 2

Amendment of the Act

4. Amendment of Chapter 1 of Part 15 (accounts and reports: introduction)
5. Amendment of Chapter 4 of Part 15 (accounts and reports: annual accounts)
6. Amendment of Chapter 4A of Part 15 (accounts and reports: strategic report)
7. Amendment of Chapter 5 of Part 15 (accounts and reports: directors' report)
8. Amendment of Chapter 10 of Part 15 (accounts and reports: filing of accounts and report)
9. Amendment of Chapter 12 of Part 15 (accounts and reports: supplementary provisions)
10. Amendment of Chapter 1 of Part 16 (audit: requirement for audited accounts)
11. Amendment of Chapter 3 of Part 16 (audit: functions of auditor)
12. Amendment of Part 38 (companies: interpretation)
13. Amendment of Schedule 8 (index of defined expressions)

**Changes to legislation:** There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015. (See end of Document for details)

### PART 3

#### Amendment of the Small Companies Accounts Regulations

14. Amendment of Part 2 of the Small Companies Accounts Regulations (form and content of individual accounts)
15. Amendment of Part 4 of the Small Companies Accounts Regulations (form and content of group accounts)
16. Amendment of Part 1 (general rules and formats) of Schedule 1 (Companies Act individual accounts) to the Small Companies Accounts Regulations
17. Amendment of Part 2 (accounting principles and rules) of Schedule 1 to the Small Companies Accounts Regulations
18. Amendment of Part 3 (notes to the accounts) of Schedule 1 to the Small Companies Accounts Regulations
19. Omission of Schedules to the Small Companies Accounts Regulations
20. Omit Schedule 3 (information about directors' benefits: remuneration (Companies Act...))
21. Omit Schedule 4 (Companies Act abbreviated accounts for delivery to...)
22. Amendment of Part 1 (form and content of Companies Act group accounts) of Schedule 6 (group accounts) to the Small Companies Accounts Regulations
23. Amendment of Part 2 (information about related undertakings where company preparing group accounts (Companies Act or IAS group accounts)) of Schedule 6 to the Small Companies Accounts Regulations
24. Amendment of Schedule 7 (interpretation of term "provisions") to the Small Companies Accounts Regulations
25. Amendment of Schedule 8 (general interpretation) to the Small Companies Accounts Regulations

### PART 4

#### Amendment of the Large and Medium-sized Companies Accounts Regulations

26. Amendment of Part 2 of the Large and Medium-sized Companies Accounts Regulations (form and content of accounts)
27. Amendment of Part 1 (general rules and formats) of Schedule 1 (Companies Act individual accounts: companies which are not banking or insurance companies) to the Large and Medium-sized Companies Accounts Regulations
28. Amendment of Part 2 (accounting principles and rules) of Schedule 1 to the Large and Medium-sized Companies Accounts Regulations
29. Amendment of Part 3 (notes to the accounts) of Schedule 1 to the Large and Medium-sized Companies Accounts Regulations
30. Amendment of Part 4 to Schedule 1 to the Large and Medium-sized Companies Accounts Regulations
31. Amendment of Part 1 (general rules and formats) of Schedule 2 to the Large and Medium-sized Companies Accounts Regulations
32. Amendment of Part 2 (accounting principles and rules) of Schedule 2 to the Large and Medium-sized Companies Accounts Regulations
33. Amendment of Part 3 (notes to the accounts) of Schedule 2 to the Large and Medium-sized Companies Accounts Regulations
34. Amendment of Part 1 (general rules and formats) of Schedule 3 to the Large and Medium-sized Companies Accounts Regulations

**Changes to legislation:** There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015. (See end of Document for details)

35. Amendment of Part 2 (accounting principles and rules) of Schedule 3 to the Large and Medium-sized Companies Accounts Regulations
36. Amendment of Part 3 (notes to the accounts) of Schedule 3 to the Large and Medium-sized Companies Accounts Regulations
37. Amendment of Part 1 (provisions applying to all companies) of Schedule 4 to the Large and Medium-sized Companies Accounts Regulations
38. Amendment of Part 3 (companies required to prepare group accounts) of Schedule 4 to the Large and Medium-sized Companies Accounts Regulations
39. Amendment of Schedule 6 (Companies Act group accounts) to the Large and Medium-sized Companies Accounts Regulations
40. Amendment of Schedule 9 (interpretation of term “provisions”) to the Large and Medium-sized Companies Accounts Regulations
41. Amendment of Schedule 10 (general interpretation) to the Large and Medium-sized Companies Accounts Regulations

#### PART 5

##### Amendment of The Partnership (Accounts) Regulations 2008

42. (1) The Partnership (Accounts) Regulations 2008 are amended as follows....

#### PART 6

##### Minor and Consequential Amendments

43. (1) The Companies (Revision of Defective Accounts and Reports) Regulations...
44. Omit sub-paragraphs (14) and (15) of paragraph 10 of Schedule...  
Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015.